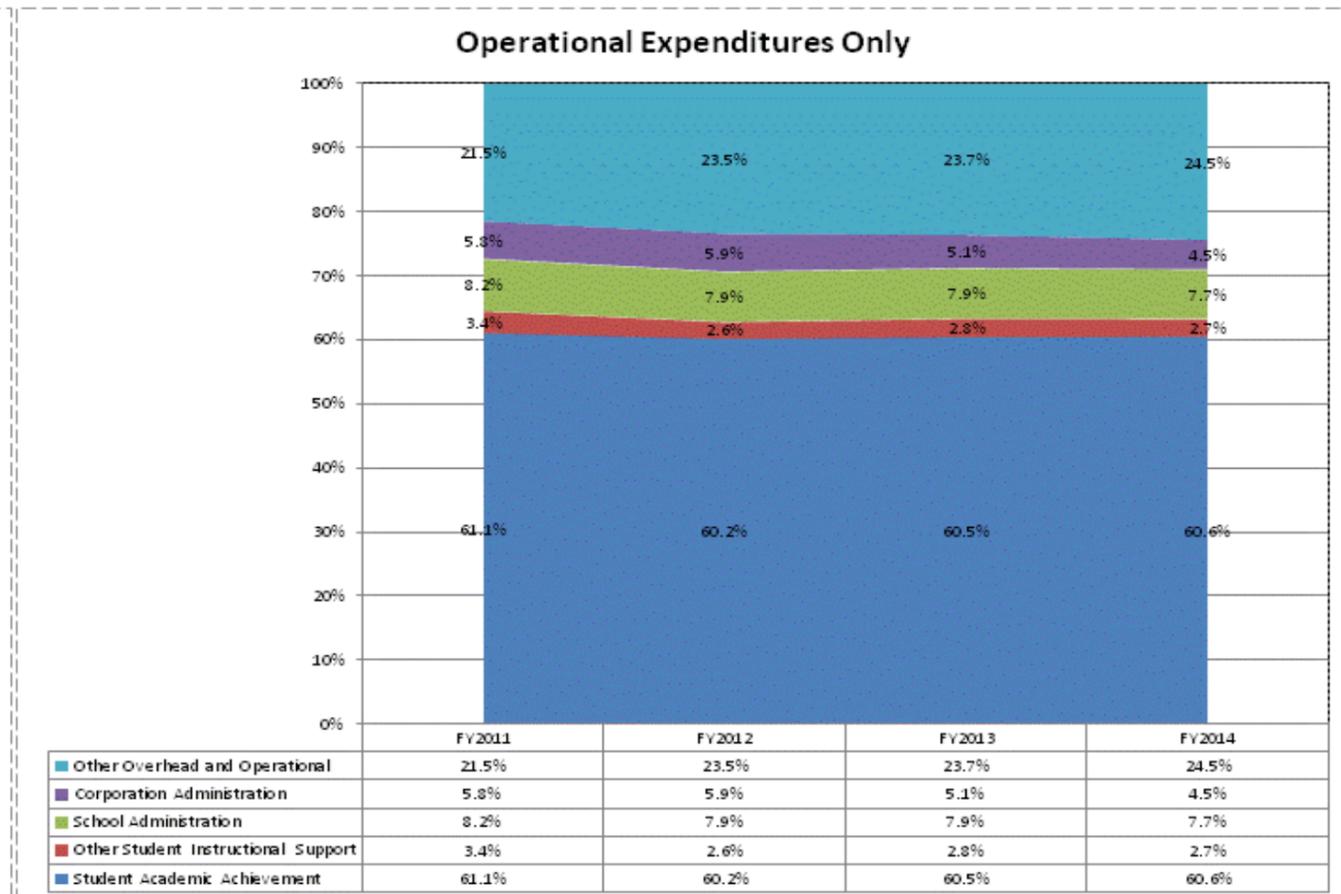
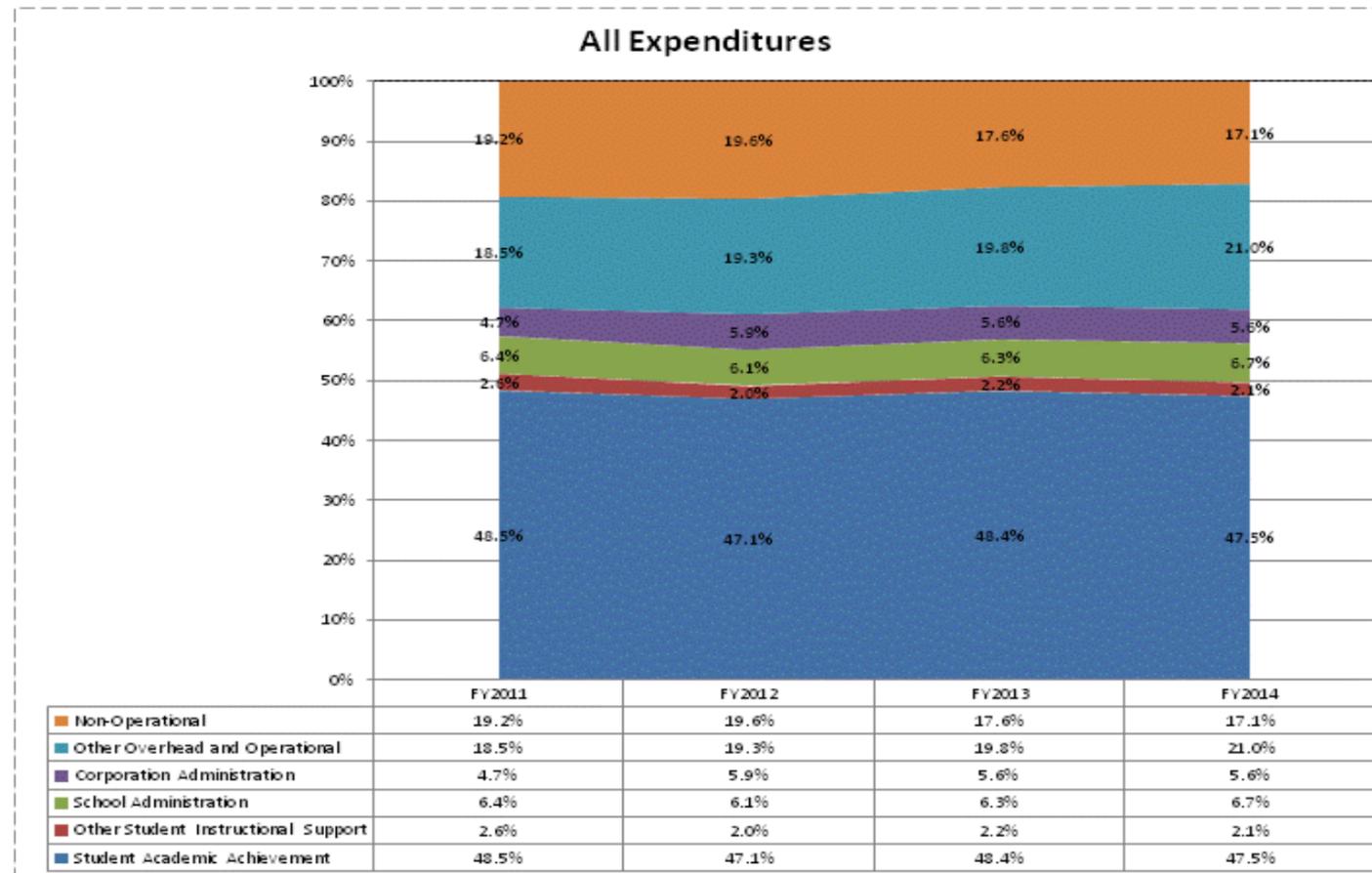


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Covington Community Sch Corp (2440)

Covington Community Sch Corp (2440)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$4,767,794	49.0%	\$4,633,102	46.1%	\$4,357,361	48.4%	\$4,472,162	47.5%
Student Instructional Support	\$769,954	7.9%	\$959,036	9.5%	\$770,054	8.6%	\$828,598	8.8%
Overhead and Operational Nonoperational	\$2,126,338	21.9%	\$2,573,450	25.6%	\$2,287,414	25.4%	\$2,503,392	26.6%
Nonoperational	\$2,061,353	21.2%	\$1,895,152	18.8%	\$1,588,150	17.6%	\$1,607,393	17.1%
Grand Total	\$9,725,439		\$10,060,739		\$9,002,979		\$9,411,544	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	56.9%	55.6%	57.0%	56.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Covington Community Sch Corp (2440)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$8,000	\$0	\$0	\$0	-100%	N/A	N/A
11050 Regular Programs; Full Day Kindergarten	\$130,845	\$236,770	\$125,696	\$200,270	53%	-15%	59%
11100 Regular Programs; Elementary	\$985,287	\$1,137,605	\$1,443,785	\$1,382,514	40%	22%	-4%
11200 Regular Programs; Middle/Junior High	\$468,986	\$579,032	\$569,809	\$540,805	15%	-7%	-5%
11300 Regular Programs; High School	\$707,186	\$881,620	\$899,321	\$866,257	22%	-2%	-4%
11350 Regular Programs; High School; Academic Honors Diploma	\$14,430	\$1,500	\$0	\$0	-100%	-100%	N/A
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	-\$4,863	\$29,325	N/A	N/A	N/A
11420 Vocational Education; Agriculture B	\$44,130	\$64,744	\$68,389	\$68,621	55%	6%	0%
11450 Vocational Education; Consumer and Homemaking	\$52,968	\$65,948	\$63,818	\$64,608	22%	-2%	1%
11510 Vocational Education; Cooperative Education	\$66,787	\$135,670	\$120,240	\$122,467	83%	-10%	2%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$7,500	\$0	\$0	N/A	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$7,500	\$0	\$0	N/A	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$4,431	\$38,444	\$8,113	\$27,364	> 500%	-29%	237%
12210 Mental Disabilities; Mild Mental Disabilities	\$40,614	\$68,095	\$107,052	\$90,986	124%	34%	-15%
12220 Mental Disabilities; Moderate Mental Disabilities	\$67,588	\$263,820	\$191,000	\$182,962	171%	-31%	-4%
12230 Mental Disabilities; Severe Mental Disabilities	\$76,161	\$0	\$0	\$0	-100%	N/A	N/A
12310 Physical Impairment; Orthopedic Impairment	\$5,909	\$1,275	\$655	\$480	-92%	-62%	-27%
12520 Culturally Different; Compensatory	\$83,792	\$138,016	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$262,336	\$235,958	\$235,967	\$265,705	1%	13%	13%
12810 Special Education Preschool	\$32,995	\$22,849	\$15,382	\$10,884	-67%	-52%	-29%
12900 Other Special Programs	\$2,691	\$0	\$14,063	\$10,308	283%	N/A	-27%
14100 Summer School Programs; Elementary	\$0	\$32,913	\$0	\$12,220	N/A	-63%	N/A
14200 Summer School Programs; Middle/Junior High School	\$9,154	\$3,722	\$0	\$792	-91%	-79%	N/A
14300 Summer School Programs; High School	\$15,529	\$7,344	\$7,004	\$12,630	-19%	72%	80%
16100 Remediation Testing	\$45,555	\$2,103	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$30	\$16,248	\$9,190	\$8,804	> 500%	-46%	-4%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$280,397	\$245,226	\$170,541	\$209,910	-25%	-14%	23%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$110,965	\$92,591	\$104,653	N/A	-6%	13%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$128	\$0	\$0	N/A	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$6,916	N/A	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$0	\$0	\$2,584	N/A	N/A	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$34,861	\$19,234	\$1,711	\$8,537	-76%	-56%	399%
22220 Library/Media Services; School Library	\$93,378	\$136,412	\$123,425	\$90,750	-3%	-33%	-26%
22230 Library/Media Services; Audiovisual	\$3,263	\$5,809	\$5,929	\$910	-72%	-84%	-85%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$93,751	\$28,715	\$35,564	\$44,050	-53%	53%	24%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$105,825	\$14,530	\$0	\$0	-100%	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$55,179	\$98,880	\$33,861	\$38,642	-30%	-61%	14%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$163	\$650	\$0	\$0	-100%	-100%	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$51,695	\$23,875	\$19,120	\$67,207	30%	181%	252%
26497 2007 Account Code - Teachers Retirement Fund	\$222,036	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,065,954	\$4,633,102	\$4,357,361	\$4,472,162	10%	-3%	3%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$154,816	\$190,752	\$140,953	\$141,454	-9%	-26%	0%
21240 Guidance Services; Information Services	\$2,968	\$2,244	\$749	\$448	-85%	-80%	-40%
21310 Health Services; Service Area Direction	\$0	\$0	\$1,200	\$0	N/A	N/A	-100%
21320 Health Services; Medical Services	\$0	\$0	\$219	\$0	N/A	N/A	-100%
21340 Health Services; Nurse Services	\$42,554	\$63,142	\$57,388	\$55,184	30%	-13%	-4%
21390 Health Services; Other Health Services	\$1,517	\$98	\$820	\$1,315	-13%	> 500%	60%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Covington Community Sch Corp (2440)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$850	\$0	\$0	\$0	-100%	N/A	N/A
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$408,988	\$702,799	\$568,725	\$630,196	54%	-10%	11%
Student Instructional Support Total	\$611,693	\$959,036	\$770,054	\$828,598	35%	-14%	8%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$124,883	\$181,172	\$120,922	\$114,440	-8%	-37%	-5%
23150 Board of Education; Legal Services	\$1,494	\$11,158	\$2,616	\$2,145	44%	-81%	-18%
23160 Board of Education; Promotion Expenses	\$3,130	\$2,552	\$3,375	\$1,476	-53%	-42%	-56%
23210 Executive Administration; Office of The Superintendent	\$96,477	\$147,178	\$137,878	\$148,831	54%	1%	8%
23290 Executive Administration; Other Executive Administration Services	\$5,598	\$6,098	\$0	\$0	-100%	-100%	N/A
25191 Other Fiscal Services; Refund of Revenue	\$222	\$16,663	\$272	\$1,114	402%	-93%	310%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$1,129	\$975	N/A	N/A	-14%
25196 Other Fiscal Services; Cash Change	\$549	\$550	\$600	\$600	9%	9%	0%
25400 Planning, Research, Development and Evaluation	\$610	\$0	\$0	\$0	-100%	N/A	N/A
25730 Personnel Services; Personnel Services	\$0	\$92,363	\$27,392	\$7,522	N/A	-92%	-73%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$76,774	\$55,449	\$56,296	N/A	-27%	2%
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$16,988	\$7,166	N/A	N/A	-58%
25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$82,198	\$29,682	N/A	N/A	-64%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$19,889	\$23,706	N/A	N/A	19%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$26,262	\$132,549	N/A	N/A	405%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$0	\$5,846	\$0	N/A	N/A	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$753,844	\$988,353	\$608,856	\$630,314	-16%	-36%	4%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$23,901	\$0	\$0	\$0	-100%	N/A	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$102,958	\$35,721	\$115,345	\$131,543	28%	268%	14%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,251	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$423	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$24,080	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$146,853	\$80,243	\$85,013	\$90,298	-39%	13%	6%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$62,363	\$102,897	N/A	N/A	65%
27010 Student Transportation; Service Area Direction	\$0	\$52,696	\$53,799	\$54,690	N/A	4%	2%
27100 Student Transportation; Vehicle Operation	\$0	\$0	\$9,132	\$9,095	N/A	N/A	0%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$2,709	N/A	N/A	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$22,564	\$60,621	\$101,598	\$136,425	> 500%	125%	34%
27400 Student Transportation; Purchase of School Buses	\$60,633	\$42,910	\$0	\$63,000	4%	47%	N/A
27700 Student Transportation; Contracted Transportation Services	\$319,330	\$293,505	\$288,327	\$288,726	-10%	-2%	0%
27900 Student Transportation; Other Student Transportation Services	\$1,086	\$43,633	\$11,060	\$9,791	> 500%	-78%	-11%
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$210	N/A	N/A	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$131,624	\$227,728	\$194,948	\$197,571	50%	-13%	1%
31400 Food Services Operations; Food Purchases	\$162,444	\$205,106	\$227,730	\$203,233	25%	-1%	-11%
31900 Other Food Services	\$26,722	\$8,426	\$28,428	\$31,884	19%	278%	12%
Overhead and Operational Total	\$1,986,174	\$2,573,450	\$2,287,414	\$2,503,392	26%	-3%	9%
Nonoperational							
33300 Civic Services	\$1,000	\$0	\$0	\$0	-100%	N/A	N/A
33400 Athletic Coaches	\$176,294	\$194,885	\$162,480	\$170,156	-3%	-13%	5%
43000 Facilities Acquisition and Construction; Professional Services	\$11,190	\$46,382	\$8,500	\$15,761	41%	-66%	85%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$1,086,281	\$999,518	\$126,559	\$138,784	-87%	-86%	10%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$68,617	\$17,037	\$24,473	\$17,110	-75%	0%	-30%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$29,685	\$27,788	\$37,053	\$41,283	39%	49%	11%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$37,025	\$9,969	\$0	\$29,165	-21%	193%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Covington Community Sch Corp (2440)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$79,713	-\$87,652	\$50	\$1,764	-98%	N/A	> 500%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved De	\$0	\$0	\$360,000	\$360,000	N/A	N/A	0%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$71,821	\$0	\$0	N/A	-100%	N/A
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$9,336	\$0	\$0	N/A	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$40,500	\$22,500	N/A	N/A	-44%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$523,500	\$529,000	\$543,000	\$560,000	7%	6%	3%
53300 Debt Services; Lease Rental; School Buses ; Principal	\$0	\$0	\$29,870	\$0	N/A	N/A	-100%
53350 Debt Services; Lease Rental; School Buses ; Interest	\$0	\$0	\$1,405	\$0	N/A	N/A	-100%
54200 Common School Fund; Principal	\$0	\$0	\$53,750	\$53,750	N/A	N/A	0%
54250 Common School Fund; Interest	\$0	\$0	\$37,088	\$34,938	N/A	N/A	-6%
54300 Civil Aid Bond Obligations; Principal	\$0	\$76,022	\$125,000	\$130,000	N/A	71%	4%
54350 Civil Aid Bond Obligations; Interest	\$0	\$0	\$35,590	\$30,933	N/A	N/A	-13%
59200 Other Debt Services Obligations; Bank Fee	\$2,090	\$1,045	\$2,833	\$1,250	-40%	20%	-56%
Nonoperational Total	\$2,015,397	\$1,895,152	\$1,588,150	\$1,607,393	-20%	-15%	1%
Prorated By Fund							
26491 2007 Account Code - PERF	\$78,400	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$339,370	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$4,026	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$600,425	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$24,000	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,046,221	\$0	\$0	\$0	N/A	N/A	N/A